



FORM 8030 OCCUPATIONAL LICENSE RENEWAL INSTRUCTIONS

This form is read by a machine. Please print your numbers inside the boxes like this:

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Round off the amount to the nearest dollar, and do not use dollar signs (\$). If a calculation results in a negative amount, please begin with a negative sign. ☐

SECTION L - OCCUPATIONAL LICENSE TAX RENEWAL

Any person doing business in the City of New Orleans must pay an annual occupational license tax as required by Chapter 150, Article VII of the Code of the City of New Orleans.

**Line L1. GROSS RECEIPTS FOR PREVIOUS CALENDAR YEAR:** Enter total gross receipts, gross fees, gross commissions, gross sales, gross premiums, gross income earned, loans made, whether received or accrued during the previous year.

**Line L2. LESS ALLOWABLE DEDUCTIONS:** Enter the allowable deductions on this line. Allowable deductions from gross receipts are sales shipped/delivered outside Louisiana, sales returns, cash discounts and other deductions allowed by Section 150-971 of the City Code.

**Line L3. ADJUSTED GROSS RECEIPTS:** Subtract line L2 from line L1. If the business was in operation the entire previous calendar year, skip line L4 (A) and line L4 (B) and continue on line L5.

**Line L4 (A). OPENING DATE:** If you began operating your business last year, enter the opening date of the business as month, date and year (MMDDYY).

**Line L4 (B). NUMBER OF DAYS IN OPERATION:** Enter number of days the business was in operation last year.

**Line L5. ANNUAL TAXABLE GROSS RECEIPTS:** If you skipped line L4, enter the amount from line L3. If you completed line L4, divide line L3 by line L4 (B) and multiply by 365 to determine the annual taxable gross receipts.

**Line L6. OCCUPATIONAL LICENSE TAX DUE:** Compare the amount on line L5 with the tax table as indicated on the form to determine the amount of tax due.

**Line L7. PENALTY:** If payment is not made before March 1 of the current tax year, multiply the amount on line L6 by 5% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid, not to exceed 25%.

**Line L8. INTEREST:** If payment is not made before March 1 of the current tax year, multiply the amount on line L6 by 1.25% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid.

**Line L9. TOTAL PENALTY AND INTEREST:** Add line L7 and line L8.

**Line L10. TOTAL AMOUNT DUE:** Add line L6 and line L9.

SECTION R--HOTEL/MOTEL OCCUPATIONAL LICENSE TAX RENEWAL

Any person operating a hotel, motel, rooming house, or boarding house having six (6) or more sleeping rooms shall pay an annual license tax of \$2.00 for each sleeping room as required by Chapter 150, Article VII of the Code of the City of New Orleans.

**Line R1. NUMBER OF ROOMS FOR RENTAL:** Enter the total number of sleeping rooms in the hotel.

**Line R2. HOTEL/MOTEL LICENSE TAX DUE:** Multiply Line R1 times \$2.00.

**Line R3. PENALTY:** If the payment is not made before March 1 of the current tax year, multiply the amount on line R2 by 5% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid, not to exceed 25%.

**Line R4. INTEREST:** If the payment is not made before March 1 of the current tax year, multiply the amount online R2 by 1.25% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid.

**Line R5. TOTAL PENALTY AND INTEREST:** Add line R3 and line R4.

**Line R6. TOTAL AMOUNT DUE:** Add line R2 and line R5.

SECTION C - CHAIN STORE LICENSE TAX RENEWAL

A chain of stores is two (2) or more stores of the same name and under the same ownership where the same line of goods, wares or merchandise or commodities are sold at retail. As required by Chapter 150, Article IX, anyone owning a chain of stores must pay an annual chain store tax for each store in New Orleans. The tax is based on the total number of stores owned, whether operated in the city or not and whether within the state or not, as of January 1 of each year.

**EXAMPLE:** ABC Inc. owns a total of 31 stores as of January 1, 2011: six (6) stores in Tennessee, twenty (20) stores in Georgia, three (3) stores in Jefferson Parish and two (2) stores in New Orleans. Based on the Chain Store Tax Table, ABC Inc. must pay \$15.00 before March 1, 2011, for each store in New Orleans for the tax year 2011.

Date Owned As Of	Total Stores Owned	New Orleans Stores	Stores Outside New Orleans	2011 Chain Store Tax Due Per Store
01/01/11	31	2	29	\$15.00

**Line C1. NUMBER OF CHAIN STORES:** Enter the total number of stores owned in the United States as of January 1 of the current tax year.

**Line C2. CHAIN STORE LICENSE TAX DUE:** The tax is based on the total number of stores reported on line C1. Use the chain store license tax table to determine the amount of tax due per store.

**Line C3. PENALTY:** If the payment is not made before March 1 of the tax year due, multiply the amount on line C2 by 5% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid, not to exceed 25%.

**Line C4. INTEREST:** If the payment is not made before March 1 of the tax year due, multiply the amount on line C2 by 1% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid.

**Line C5. TOTAL PENALTY AND INTEREST:** Add line C3 and line C4.

**Line C6. TOTAL AMOUNT DUE:** Add line C2 and line C5.

SECTION V - VIDEO POKER OCCUPATIONAL LICENSE TAX RENEWAL

Any person engaged in the business of operating coin-operated mechanical or electronic devices shall pay an occupational license fee for each machine as required by Chapter 150, Article VII of the Code of the City of New Orleans.

**For lines V1 through V3:** Enter \$50.00 for each video poker device being renewed.

**Line V4. VIDEO POKER LICENSE TAX DUE:** Add lines V1 through V3.

**Line V5. PENALTY:** If payment is not made before March 1 of the tax year due, multiply the amount on line V4 by 5% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid, not to exceed 25%.

**Line V6. INTEREST:** If payment is not made before March 1 of the tax year due, multiply the amount on line V4 by 1.25% for each thirty (30) day period or any fraction of a thirty (30) day period from March 1 until paid.

**Line V7. TOTAL PENALTY AND INTEREST:** Add line V5 and line V6.

**Line V8. TOTAL AMOUNT DUE:** Add line V4 and line V7.

**Line T1. TOTAL PAYMENT DUE:** Add lines L10, R6, C6, and V8.

PLEASE SEND SEPARATE CHECKS FOR EACH REMITTANCE FORM.

If the above table is incorrect for your business type, please examine the enclosed insert to determine your correct table. If you have any questions contact the Bureau of Revenue at 504-658-1666 or email to: [license@nola.gov](mailto:license@nola.gov).